



PO-GN.05-006 Biodiversity	<i>Edition</i>	<i>Effective Date</i>
	1.0	3/19/2026

PREPARATION:

Vice-Presidency Governance and Sustainability
Climate and Nature Management

REVIEW/SUPPORT:

Processes and Regulatory Management
Compliance Directorate
Corporate Governance Directorate
General Legal Directorate

APPROVAL:

Executive Board – RES-116/2026, dated 3/16/2026
Board of Directors - DEL 034/2026, dated 3/19/2026

VALIDITY: 5 years



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1 INTRODUCTION

1.1 OBJECTIVE

The Biodiversity Policy aims to establish a reference framework for integrating commitments to reduce impacts and enhance conservation and recovery actions for biodiversity and ecosystem services into AXIA Energia's strategy and business model in a consistent manner.

1.2 SCOPE

This policy applies to all businesses and operations of AXIA Energia and to companies in which it holds direct or indirect corporate control, in the territories where it operates, and covers members of management, as well as the Company's direct employees, and outsourced professionals, taking into account relationships with communities, suppliers, and other stakeholders with which it interacts.

2 REFERENCES

- 2.1 Guidelines from the Carbon Disclosure Project (CDP).
- 2.2 Guidelines from the Global Reporting Initiative (GRI).
- 2.3 Guidelines from the Taskforce on Nature-related Financial Disclosures (TNFD).
- 2.4 Guidelines from the 2030 Agenda of the United Nations (UN).
- 2.5 Business for Nature.
- 2.6 Global Biodiversity Framework (GBF).
- 2.7 Nature Positive Initiative.
- 2.8 National Strategy and Action Plan for Biodiversity (NSAPB).
- 2.9 Code of Conduct.
- 2.10 Environmental Policy.
- 2.11 Climate Strategy Policy.
- 2.12 Water Resources Policy .
- 2.13 Sustainability Policy.

3 CONCEPTUALIZATION

3.1 CONCEPTS AND DEFINITIONS

3.1.1 AXIA Energia – Centrais Elétricas Brasileiras S/A and companies in which it holds direct or indirect corporate control.

3.1.2 Value Chain – Set of activities that add or subtract value for the company and its stakeholders, from the conception of products and/or services and the acquisition of inputs and raw materials, through relationships with suppliers and service providers, production cycles, commercialization, delivery and use of the product and/or service by consumers and customers, to the post-consumption phase and/or service support after use.

3.1.3 Positive Externalities – When an action generates benefits for third parties not directly involved with it.



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3.1.4 Net Positive Impact – When positive impacts outweigh negative ones, considering the complete life cycle of products, services, and operations.

3.1.5 Impact Mitigation Hierarchy – Order of preference in applying mitigation measures: primarily, prevention of adverse environmental impacts; when unavoidable, adoption of measures to minimize them; when they cannot be fully avoided or minimized, rehabilitation of affected areas; and finally, compensation of residual impacts, after exhausting the prevention, minimization, or rehabilitation steps.

3.1.6 Climate Change – Long-term changes in average temperatures and Earth's climate patterns, resulting from natural causes or human activity, especially greenhouse gas emissions associated with fossil fuel combustion, changes in land use, and deforestation.

3.1.7 No Net Loss – When impacts caused to biodiversity are balanced or compensated by measures taken to avoid and minimize impacts, restore affected areas, and finally compensate for residual impacts, so that no loss remains.

3.1.8 Business Resilience – An organization's ability to recover quickly from disruptions and adapt to adverse situations while maintaining operational continuity and protecting people, assets, and brand.

3.1.9 Ecosystem Services – Benefits that humans obtain from nature, derived directly or indirectly from ecosystem functioning.

3.1.10 Nature-Based Solutions – Strategies that protect, restore, and sustainably manage ecosystems to address social, environmental, and economic challenges, such as climate change and extreme events.

4 PRINCIPLES

4.1 Compliance with applicable legal and regulatory frameworks, as well as national and international reference principles and commitments to which Brazil and AXIA Energia are signatories.

4.2 Integration of biodiversity into business strategy.

4.3 Enhancement of biodiversity conservation actions and ecosystem services.

4.4 Consideration of aspects and impacts related to biodiversity in the value chain and established partnerships.

4.5 Acting in a coordinated, ethical, responsible, and transparent manner with all stakeholders, including periodic and timely reporting of relevant information related to the topic.

5 GUIDELINES



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- 5.1 Incorporate biodiversity-related criteria into strategic planning, investment decision-making processes for expansion, and management of assets in operation.
- 5.2 Identify, assess and quantify, in an integrated manner, the impacts, dependencies, risks and opportunities in relation to biodiversity and ecosystem services.
- 5.3 Implement measures aimed at reducing risk exposure and increasing business resilience to the impacts of biodiversity loss and climate change.
- 5.4 Maintain a systematic and continuous process of monitoring, disclosure and implementation of biodiversity and ecosystem services management actions, considering the impact mitigation hierarchy in the planning, implementation and operation of projects.
- 5.5 Develop and support conservation and recovery actions for biodiversity and ecosystem services in the regions where the company operates, aiming to contribute to a nature-positive agenda, considering no net loss and net positive impact, generating positive externalities for local communities, especially for traditional and indigenous populations.
- 5.6 Encourage the development of studies, projects, applied research, technological development and innovation that contribute to the adoption of nature-based solutions and to ecological restoration, sustainable management, conservation and valuation of biodiversity and ecosystem services.
- 5.7 Identify and realize opportunities related to the generation of environmental conservation assets, including forest carbon credits and biodiversity credits.
- 5.8 Work with the value chain and other stakeholders in the dissemination of knowledge and best practices, in training and in engagement for the adoption of strategies and measures to reduce impacts and conserve biodiversity.
- 5.9 Promote training and development of company professionals on topics related to biodiversity and ecosystem services.
- 5.10 Adopt, whenever possible, biodiversity-related criteria in supplier contracting processes and contract management.

6 RESPONSIBILITIES

6.1 Board of Directors (BoD)

- 6.1.1 Approve this policy and ratify AXIA Energia's commitment to biodiversity conservation.

6.2 Executive Board (EB)

- 6.2.1 Deliberate and forward for approval by the Board of Directors.
- 6.2.2 Ensure its implementation, observing the guidelines established in all its decisions.



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6.3 Sustainability Committee (CSUS)

6.3.1 Recommend approval of this policy and advise the Board of Directors (BoD) on furthering discussions and defining actions focused on biodiversity conservation and ecosystem services.

6.4 Sustainability Directorate

6.4.1 Support the implementation and disclosure of this policy in line with AXIA Energia's biodiversity strategy and planning.

6.5 Climate and Nature Management

6.5.1 Ensure the implementation, dissemination and review of this policy.

6.5.2 Propose and monitor actions and targets in partnership with areas involved in biodiversity management.

6.5.3 Monitor performance indicators related to the company's biodiversity strategy.

6.5.4 Guide the company's positioning and biodiversity strategy

6.5.5 Monitor updates to legal and regulatory provisions related to the topic and incorporate them into this policy, as applicable.

6.6 Areas with Responsibilities Related to Biodiversity Management

6.6.1 Adopt the Principles and Guidelines of this Policy, developing actions to improve processes that contribute to biodiversity management.

7 GENERAL PROVISIONS

7.1 This policy is aligned with AXIA Energia’s other policies.

7.2 Legal and regulatory provisions related to the topic and the company's specific legal determinations and agreements in force must be observed.

7.3 This policy may be further developed into other specific normative documents, always aligned with the principles and guidelines established here.

7.4 The integration of this policy with the Water Resources, Climate Strategy, Sustainability and Environmental policies of Eletrobras Companies (AXIA Energia) should be considered.

7.5 Any normative documents and provisions contrary to this policy are hereby revoked.